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December 30, 2016

Mr. Michael Koufakis
Star Nissan, Inc.
206-26 Northern Blvd.
Bayside, NY 11361
Doylestown, PA 18901

Re: 205-11 Northern Blv, LLC
210-10 Jamaica Ave, LLC
211-48 Jamaica Ave, LLC
Koufakis Realty, LLC
Koufakis Realty 211-52 Jamaica Ave, LLC
Star Auto Body of Queens Village, LLC
Star Auto Sales of Bayside, Inc.
Star Auto Sales of Queens, LLC
Star Auto Sale of Queens County, LLC
Star Chrysler Jeep Dodge
Star Hyundai, LLC
Star Nissan, Inc.

Dear Mr. Koufakis:

We are pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. This engagement between you and our firm will be governed by the terms of this letter. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Scope of Engagement

We will prepare the 2016 federal income tax returns for the above entity(ies) and income/franchise tax returns for the state and localities representing the places of organization and/or where doing business (collectively, the "returns" in 2016). You are responsible for providing us all information necessary to

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identify all state and localities in which business is conducted or income is derived.

We will not prepare any tax returns except those identified without your written authorization to do so. We will prepare your tax returns based upon information and representations provided to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local authorities. They are not intended to benefit or influence any third party, either to obtain debt or equity financing or for any other purpose. As such, we will not respond to any request from banks, mortgage brokers or other lenders for verification of any information reported on these tax returns.

As a result, you agree to indemnify and hold our firm and any of its partners, principals, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Client Responsibilities

You will provide us with a trial balance and other supporting data needed to prepare your tax returns. It is your obligation to provide us with accurate and complete information, including worldwide income.

Documentation

You are responsible for maintaining an adequate and efficient accounting system for safeguarding assets and authorizing transactions and maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

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Personal Expenses

Unless we are otherwise advised, you are responsible for confirming that personal expenses, if any, are segregated from business expenses and expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses that are supported by necessary records required by the IRS and other taxing authorities. At your request, we are available to answer your questions and advise you on the types of supporting records required.

Employment Records

You are responsible for obtaining Forms I-9, Employment Eligibility Verification Form, from each new employee at the time of employment. In addition, Federal Form W-4, Employee's Withholding Allowance Certificate, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist.

Worker Classification

You are responsible for determining the correctness of any employment relationship which you have deemed to be that of an independent contractor. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a Form W-9, Request for Taxpayer Identification Number and Certification, signed by the independent contractor, as well as a signed contract with the independent contractor. A Form 1099-MISC, Miscellaneous Income, should be issued to all unincorporated independent contractors to whom you pay \$600 or more for services. In the preparation of your tax returns, we will presume, when it appears to be self-evident from the trial balance and other supporting data that payments were made that met this threshold (or some other 1099 form filing requirements), that management has filed these forms unless we are expressly told otherwise.

Listed Transactions and Transactions of Interest

You acknowledge your responsibility to inform us of any listed transactions or transactions of interest as designated by the IRS. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from your failure to timely notify us, in

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writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

State and Local Filing Obligations

You are responsible for determining your state or local tax filing obligations with any state or local tax authorities, including, but not limited to, income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them other than those addressed in the engagement scope section. If upon review of the information you have provided us and other information that comes to our attention, we believe you may have an obligation to file additional tax returns, we will notify you of this responsibility. If you ask us to prepare these returns, we will confirm accordingly in a separate engagement letter.

U.S. Filing Obligations Related to Foreign Financial Assets

As part of your filing obligations you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds.

It is your responsibility to inform us if you directly or indirectly hold any interests in businesses located in a foreign country or have signatory authority in any assets or financial accounts located in a foreign country. Based upon the information you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements which may include FinCen Form 114 Report of Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns in the normal sense and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, we will confirm this matter in a separate engagement letter.

Foreign Filing Obligations

You are responsible for complying with any other country's income reporting and tax filing requirements. If you have reason to believe there exists the possibility of any foreign tax filing obligations, please contact us to discuss your concerns.

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Affordable Care Act

The Affordable Care Act ("ACA") added various new health insurance related mandates, penalties and credits to the Internal Revenue Code beginning in 2014. You acknowledge and agree that we are relying solely on the information provided to us by you in connection with the preparation of the tax forms. Unless notified otherwise, we are presuming that you are in compliance with the ACA, with the knowledge that all employees in 2016 had minimum essential coverage or qualified for exemptions, as well as your shared responsibility payment requirements and filing of Forms 1094 B and C (self-insured) or Forms 1095 B and C (third party insurer). We have also not been engaged to provide any advice regarding the eligibility for any credits or estimates of any payments or penalties. We recommend that you consult with your insurance broker or advisor with respect to these matters.

Capitalization Policy

For entities owning tangible property, you were responsible for re-establishing a capitalization policy for recording these fixed assets as of January 1, 2016 in order to apply the DeMinimus Safe Harbor for determining deductible expenditures under the Treasury's final "Tangible Property Regulations". We are relying solely on the information provided to us by management within the accounting system, as to the criteria used for the categorization in the books and records of capitalizable and non-capitalizable expenditures related to tangible property. Please let us know if you have any questions on the aforementioned regulations.

CPA Firm Responsibilities

Our services will be limited to only those tasks we deem necessary for the preparation of the returns. We may deem it necessary to provide you with accounting and bookkeeping assistance in that regard. We will request your approval before rendering these services, if they look to be significant, since additional charges would apply. Please note that we will not validate the completeness or accuracy of the information supplied, and the assistance we do provide is not to be construed as an oversight function, of your accounting system, in any respect; therefore, there should be no reliance, stated or implied, by management on the accuracy of the assistance we are to provide. As a result of our assistance, we may propose standard, adjusting, or correcting journal entries to your books and records. However, management has final responsibility for reviewing the proposed entries and understanding the nature and

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impact of the proposed entries on the returns. Furthermore, it is management's responsibility, once these entries have been approved, to post the entries to its accounting system in a timely manner.

Supportable Positions

We will use our judgement to resolve questions in your favor where a tax law is unclear assuming there is reasonable justification for doing so. Whenever we are aware of conflicting interpretations of the law by authorities, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, laws, regulations and their interpretations. Pursuant to standards prescribed in IRS Circular 230 and IRC 6694, we are permitted to sign a tax return only if we have a reasonable belief that there is substantial authority for a tax position taken on the return or we have a reasonable basis for a particular position and disclose it separately on the return. If the IRS or state tax authorities later contest a position taken, there may be an assessment of additional tax, interest and penalties, which we assume no liability. Thus, you hereby release us from any obligation for such assessments.

Errors, Fraud or Theft

Our engagement does not include any procedures designed to discover errors, fraud or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

Brokerage or Investment Advisory Statements

If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your income tax returns. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. We recommend you review all brokerage (or investment advisory) statements promptly and carefully and direct any questions regarding activities on your account to your banker, broker or investment advisor.

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Governmental Inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request we assist you in responding to such inquiry. If you ask us to represent you, we will confirm this in a separate engagement letter.

Timing of the Engagement

We expect to begin the preparation of your returns upon receipt of the trial balance and other supporting data agreed to above.

If your return is electronically filed, our services will conclude upon the filing and acceptance of your 2016 tax returns by the appropriate taxing authorities. You will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization, and state equivalent authorization form(s) before your returns can be filed electronically. You are responsible for reviewing the accuracy of all tax returns and any accompanying schedules and statements prior to filing.

If your return is filed by mail, our services will be concluded upon the delivery to you of your 2016 tax returns for your review and filing with the appropriate taxing authorities.

Extensions of Time to File Tax Returns

It may become necessary to apply for an extension of the filing deadline if we do not receive all of the supporting information on a timely basis or if there are unresolved tax issues or delays in processing.

To the extent you wish to engage our firm for extensions of time to file tax returns on your behalf, you must notify us of this in writing. Our firm will not file these applications unless we receive either a signed copy of this engagement letter or your separate expressed written authorization to do so. In some cases, your signature may be needed on such applications prior to filing.

Penalties and Interest Charges

Federal, state and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of tax returns and underpayment of taxes. You, as the taxpayer, remain

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responsible for the payment of all taxes, penalties and interest charges imposed by taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose, or inadequate disclosure of income or tax positions, can result in the imposition of penalties and interest charges.

Fees and Billing

Our professional fees for this engagement are not contingent on the results of our services but will be based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, the overall fees depend upon the availability, quality and completeness of your records. We will contact you to discuss any matter that causes an unanticipated delay completing our engagement.

Any inability on our part to sign a tax return, such as because of a disagreement over a disclosure of a tax position, non-response by you for information requested or non-payment of fees (among other things) will constitute a basis for our election to terminate our services. If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the returns. The company will be obligated, through the date of termination, to compensate us for all outstanding invoices as well as our final invoice for our time through the date of our withdrawal.

Miscellaneous

The IRS permits you to authorize us to discuss with its representatives, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employee or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax

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advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privilege information from any third party, including a subpoena or IRS summons, we will notify you. In the event that you direct us not to make the disclosure, you agree to hold us harmless for any expenses incurred in defending the privilege including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us, as set forth above, for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we become obligated to pay any judgement or similar award, you agree to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that was provided to us during the course of this engagement. You agree to indemnify us, defend us and hold us harmless against such obligations, agreements and/or costs.

At the completion of our engagement, the original source documents will be returned to you. Workpapers and other documents created by us are our property. Such original proprietary workpapers will remain in our control and copies are not to be distributed without our prior written consent.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend this letter or issue a separate engagement letter to reflect the obligations of both parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this engagement letter.

This engagement letter encompasses the entire agreement of the

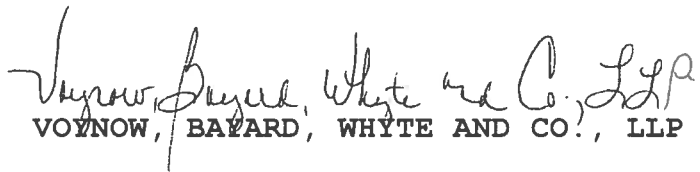
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parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of the engagement letter must be made in writing and signed by both parties.

If any portion of this engagement letter is deemed invalid or unenforceable, said finding shall not invalidate the remainder of the terms set forth in this engagement letter.

We appreciate the opportunity to be of service to you. Please date and sign below and return to us to acknowledge your agreement with these terms. We will not be in a position to complete our engagement unless we have received the signed copy of this letter from you.

Very truly yours,


VOYNOW, BAYARD, WHITE AND CO., LLP

Approved and accepted by:

Authorized Owner/Officer

Title

Date